TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1900.

No. 501.

HENRY W. DOOLEY, LOUIS G. SMITH, AND CHARLES W. OGDEN, TRADING AS COPARTNERS UNDER THE FIRM NAME OF DOOLEY, SMITH & COMPANY, PLAINTIFFS IN ERROR,

vs.

THE UNITED STATES.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

FILED DECEMBER 10, 1900.

SUPREME COURT OF THE UNITED STATES.

October Term, 1900.

No. 501.

HENRY W. DOOLEY, LOUIS G. SMITH, AND CHARLES W. OGDEN, TRADING AS COPARTNERS UNDER THE FIRM NAME OF DOOLEY, SMITH & COMPANY, PLAINTIFFS IN ERROR, VS. THE UNITED STATES.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

Circuit Court of the United States, Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. OGDEN, Trading as Copartners under the Firm Name of Dooley, Smith & Company,

against

THE UNITED STATES OF AMERICA.

Plaintiffs' Petition for Writ of Error.

And now come Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, and conceiving themselves aggrieved by the judgment entered herein on the 30th day of November, 1900, do hereby pray that a writ of error be allowed from the said judgment, returnable to the Supreme Court of the United States, and that a transcript of the record and proceedings and papers upon which said judgment was made, duly authenticated, may be sent to the Supreme Court of the United States.

And they present herewith their assignment of errors.

HENRY M. WARD,
Attorney for Plaintiffs in Error,
No. 45 William Street, New York City.

And now, to wit, on the 4th day of December, 1900, it is—
Ordered that the writ of error be allowed as prayed for.

E. H. LACOMBE,
United States Circuit Judge.

(Endorsed:) Circuit court of the United States, southern district of New York. Dooley, Smith & Co. *vs.* United States. Action number 1. Petition for writ of error. Henry M. Ward, attorney for peti-

tioners; office and post-office address, No. 45 William street, borough of Manhattan, city of New York. U. S. circuit court. Filed Dec. 4, 1900. John A. Shields, clerk.

UNITED STATES OF AMERICA, *ss:*

The President of the United States of America to the judges of the circuit court of the United States for the southern district of New York, Greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you or some of you, between Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, and the United States of America, a manifest error hath happened, to the great damage of the said Dooley, Smith & Company, as is said and appears by this complaint, we, being willing that such error, if any hath been, should be duly corrected and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, together with this writ, so that you have the same at the said place before the justices aforesaid on or before the 28th day of December, 1900, that, the record and proceedings aforesaid being inspected, the said justices of the Supreme Court may cause further to be done therein to correct that error what of right and according to the law and custom of the United States ought to be done.

Witness the Honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 4th day of December, in the year of our Lord one thousand nine hundred, and of the Independence of the United States the one hundred and twenty-fifth.

[Seal of U. S. Circuit Court, South. Dist. New York.]

JOHN A. SHIELDS,
Clerk of the Circuit Court of the United States of America for the Southern District of New York, in the Second Circuit.

The foregoing writ is hereby allowed.

E. H. LACOMBE,
U. S. Circuit Judge.

[Endorsed:] E. & A. B. 1827. Supreme Court of the United States. Dooley, Smith & Co., plaintiff- in error, *vs.* United States, defendant in error. Action No. 1. Writ of error. Henry M. Ward, attorney for plaintiff in error. Due service of a copy of the within writ of error is hereby admitted this — day of ——, 188–. ——, attorney for defendant in error. A copy of the within paper has been this day received at this office. Dec. 5, 1900. Henry L. Burnett, U. S. attorney. U. S. circuit court. Filed Dec. 5, 1900. John A. Shields, clerk. F. 1.45 chg.

UNITED STATES OF AMERICA, *Southern District of New York,* } *ss:*

I, John A. Shields, clerk of the circuit court of the United States of America for the southern district of New York, in the second cir-

cuit, by virtue of the foregoing writ of error and in obedience thereto, do hereby certify that the following pages, numbered from five to 29, inclusive, contain a true and complete transcript of the record and proceedings had in said court in the cause of Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, plaintiff- in error, against The United States of America, defendant in error, action No. 1, as the same remain of record and on file in said office.

In testimony whereof I have caused the seal of the said court to be hereunto affixed, at the city of New York, in the southern district of New York, in the second circuit, this 7th day of December, in the year of our Lord one thousand nine hundred, and of the Independence of the United States the one hundred and twenty-fifth.

[Seal of U. S. Circuit Court, South. Dist. New York.]

JOHN A. SHIELDS, *Clerk.*

[Ten-cent U. S. internal-revenue stamp, canceled Dec. 7, 1900.]

In the Circuit Court of the United States for the Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and Charles W. Ogden, Trading as Copartners under the Firm Name of Dooley, Smith & Company, *against* THE UNITED STATES OF AMERICA.	Petition and Complaint.

Henry W. Dooley, Louis G. Smith and Charles W. Ogden, bring this their petition and complaint against the United States and respectfully show to the court as follows:

I. That at all times hereinafter mentioned the plaintiffs were and they now are citizens of the United States of America and of the State of New York, and the plaintiffs Louis G. Smith and Charles W. Ogden inhabitants of the southern district of New York, residing in the borough of Manhattan, city of New York, within the southern district of New York.

II. That at the times hereinafter mentioned the plaintiffs were and now are trading and doing business as copartners under the firm name and style of Dooley, Smith & Company, and that they then had and now have an office for the general transaction of their business at No. 95 Liberty street, in the borough of Manhattan, city of New York, southern district of New York, and that they then had and now have another office for the general transaction of their business in the city of San Juan, in the island of Porto Rico.

III. That the business in which the plaintiffs were engaged at the times hereinafter mentioned, and in which they are now engaged, is that of general commission merchants and exporters of goods from the United States, at the port of New York, in the State of New York, into the island of Porto Rico, at the port of San Juan and the other ports of entry designated by the United States in said island, and importers of goods from the island of Porto Rico and the port of San Juan and other ports of said island to the port of New York, in the State of New York.

IV. That prior to the twelfth day of August, 1890, a state of war

existed between the Kingdom of Spain and the United States of America, and prior to said date the said island of Porto Rico belonged to the Kingdom of Spain as a colonial possession thereof, and had been for a long time prior to said date under the sovereignty of the Kingdom of Spain, which had there established a civil government with the proper civil and municipal authorities, and the said government had enacted, among other laws, certain tariff or customs duties upon imports into the island of Porto Rico from the United States and other countries, and such Spanish or Porto Rican tariff or customs laws were in force at the time of the seizure and occupation of the said island by the military and naval force of the United States in the month of July, 1898.

V. That on the twelfth day of August, 1898, a protocol, providing for a treaty of peace between the Kingdom of Spain and the United States of America was duly signed by the representatives of both governments, and thereafter and on the tenth day of December, 1898, the treaty of peace was entered into and duly signed by the duly authorized representatives of both governments, and thereafter and on the sixth day of February, 1899, the said treaty of peace was duly ratified by the Senate of the United States of America and was thereafter ratified by the Queen Regent of Spain on the nineteenth day of March, 1899, and by the Spanish cortes, and said treaty was finally ratified by both governments, and ratifications thereof exchanged at the city of Washington in the District of Columbia on the eleventh day of April, 1899, and on the same day proclaimed by the President of the United States of America.

VI. That prior to the signing of the said protocol and in the month of July, 1898, after the first landing of the military forces of the United States upon the said island of Porto Rico, there were a few skirmishes between the United States forces and the Spanish forces stationed on said island, but that all hostilities of every kind ceased from and after the twelfth day of August, 1898, the date of the signing of the protocol as aforesaid, and from that date down to the present time there have been no hostilities of any kind upon said island and no military operations of any kind have been conducted by the United States forces against the Spanish forces or against any other hostile forces on said island, but that immediately upon the signing of said protocol and as therein provided the said island was abandoned by Spain and her possession and sovereignty thereof relinquished, and all the Spanish forces were immediately withdrawn and the said island was evacuated and all public property on said island was delivered to and taken possession of by the United States and said island has ever since been and now is in the possession and under the sovereignty of the United States; and since the twelfth day of August, 1898, the said island has been and now is in a condition of peace and the inhabitants thereof have been in the enjoyment of civil rights, except as such rights have been affected by certain orders of the President and of the War Department and of the military forces of the United States, more particularly the orders for the collection of duties herein referred to.

VII. That under the terms of a certain proclamation of Major General Miles, commanding the United States military forces in Porto Rico, the former Spanish and Porto Rican customs and tariff laws were continued in operation and duties upon imports into the said island from the United States were collected thereunder in that part of

the island then occupied by the military forces of the United States from the twenty-sixth day of July, 1898, until the 19th day of August, 1898.

VIII. That on the nineteenth day of August, 1898, the customs tariff and regulations for ports in Porto Rico in possession of the United States, *was* promulgated by an order of the President of the United States and duties were collected thereunder until the first day of February, 1899.

IX. That on the first day of February, 1899, the amended customs tariff and regulations for ports in Porto Rico *was* promulgated by an order of the President of the United States, as a tariff fixing, and providing for the collection of duties upon imports into Porto Rico from all the ports of the United States as well as from foreign countries, and thereafter duties were collected under the said amended customs tariff and regulations and the amendments thereof made from time to time by order of the President of the United States until the first day of May, 1900.

X. That during the period above mentioned, to wit, from the twenty-sixth day of July, 1898, until the first day of May, 1900 (the imposition and collection of), customs duties upon all imports into the island of Porto Rico from the various ports of the United States, including the imports of the plaintiffs from the port of New York, in the State of New York, and upon all exports from the ports of the various States of the United States, including the goods exported by your petitioners from the port of New York to the island of Porto Rico, were in fact made and enforced, levied and collected by the War Department and by the military forces of the United States, and that no part of said customs duties collected during the period from July 26th, 1898, to May 1st, 1900, under the said Spanish tariff and under the proclamation of Major General Miles and under the customs tariff and regulations and amended customs tariff regulations, was levied or collected by the Treasury Department of the United States, or by any of the civil authorities of the United States.

XI. That all the duties so collected by the War Department and military authorities of the United States, including the duties paid by your petitioner upon the imports into Porto Rico from the United States and exports from the United States into Porto Rico, are now in the possession of and held by the United States of America.

XII. That on the first day of May, 1900, the act of Congress of the United States of America of April 12th, 1900, providing a civil government for the island of Porto Rico, went into effect, and that in and by said act of Congress, it is provided among other things, in substance, that upon all the imports into Porto Rico from the ports of the United States, there shall be levied, collected and paid customs duties at the rate of fifteen per cent. of the existing tariff, established by the act of Congress of July 24th, 1897, commonly known as the Dingley tariff law.

XIII. That the plaintiff, Henry W. Dooley, in behalf of his copartners and as a member of said firm, being as aforesaid, a citizen of the United States and of the State of New York, in the early part of 1899 and prior to April 11th, went to the city of San Juan, in the island of Porto Rico, and remained there in connection with his business until after the first day of May, 1900; that during the period aforesaid, the plaintiffs, Dooley, Smith & Company exported from the port of New York, in the State of New York, to the plaintiff, Henry

W. Dooley, as their agent, in the city of San Juan, Porto Rico aforesaid, certain goods, wares and merchandise, and the said Henry W. Dooley entered such goods or caused the same to be entered for the plaintiffs and as their agent at the port of San Juan in the island of Porto Rico, and thereupon duties were assessed and levied upon said goods by the officer of the United States Army, to whom charge of the collection of such duties had been given by the military authorities of the United States, to wit, Major, afterwards Lieutenant Colonel, Charles L. Davis, of the Eleventh United States infantry; that thereafter said duties were paid by the plaintiff Henry W. Dooley, or his agent for the plaintiffs, or by his agent in behalf of the plaintiffs, under protest, and by compulsion of the United States military authorities and in order to enable the plaintiffs to obtain such goods from the custody of the United States.

XIV. That annexed hereto as a part of this complaint and marked "Schedule A," is a statement of certain goods with the duties levied and paid thereon amounting to $5,374.68 and the date of payment of said duties to the United States military authorities in San Juan, Porto Rico, between the dates of April 11th, 1899, and May 1st, 1900.

XV. The plaintiffs further allege that, as they are informed by counsel, the imposition and collection of the duties aforesaid are in violation of the rights and privileges secured to the plaintiffs as citizens of the United States and of the State of New York, under the Constitution of the United States of America, and that the imposition and collection of such duties are in violation of the treaty of peace between the United States and Spain hereinbefore referred to and of the Constitution of the United States.

XVI. And the plaintiffs further show that no part of the said duties paid under protest as aforesaid has ever been repaid to them by the United States, although payment thereof has been demanded. And by reason of the facts aforesaid, the sum of $5,374.68 is now due and owing to the plaintiffs from the United States.

Wherefore plaintiffs demand judgment against the United States for the sum of five thousand three hundred and seventy-four and $\frac{68}{100}$ dollars ($5,374.68), with interest and costs.

HENRY M. WARD.
No. 45 William Street, New York City.

JOHN G. CARLISLE,
WILLIAM G. CHOATE,
JOSEPH LAROCQUE, JR.,
HENRY M. WARD,
Counsel.

STATE OF NEW YORK,
Southern District of New York, County of New York, } ss:

Louis G. Smith and Charles W. Ogden being duly sworn, severally deposes and say: We are two of the plaintiffs above named. We have read the foregoing petition and complaint and the same is true of our own knowledge, except as to those matters therein alleged upon information and belief, and as to those matters we believe it to be true.

LOUIS G. SMITH.
CHARLES W. OGDEN.

Severally sworn to before me this 18th day of October, 1900.

[SEAL.] LAWRENCE ATTERBURY,
Notary Public, N. Y. Co.

SCHEDULE A.

Steamer.	Date of shipments from port of New York.	Date of entry of steamer at custom-house at San Juan.	Date of payment of duties.	Amount of duties.	Plaintiff's agent by whom payments were made.	Declaration numbers.
	1899.	1899.	1899.			
Evelyn	June 19, 1899	July 2, 1899	July 6, 1899	362 83	Massot & Co	
"	" 20, 1	" 2,	" 10,	280 23	"	
San Marcos	" 27,	" 5,	" 10,	84 00	"	
Arkadia	July 10,	" 21,	" 24,	7 43	"	
"	" 10,	" 21,	" 24,	50 69	"	
"	" 8,	" 21,	" 29,	181 82	"	
Evelyn	" 17,	" 25,	Aug. 1,	231 93	"	
Arkadia	Aug. 9,	Aug. 22,	" 22,	380 65	"	5431
"	" 9,	" 22,	" 22,	7 22	"	5494
"	Sept. 12,	Sept. 30,	Sept. 30,	292 17	"	6356
"	" 12,	" 26,	" 26,	7 23	"	6397
Evelyn	" 18,	" 27,	" 30,	116 63	"	6494
Mae	" 27,	Oct. 8,	Oct. 10,	13 98	J. Marco Bayona	6648
Arkadia	Oct. 10,	" 18,	" 20,	7 23	"	6913
"	" 10,	" 18,	" 20,	36 93	"	6926
"	" 10,	" 18,	" 25,	7 09	"	7160
Ponce	" 19,	Nov. 9,	Nov. 17,	92 23	"	7370
Mae	" 27,	" 10,	" 17,	337 42	"	7478
Arkadia	Nov. 9,	" 17,	" 20,	27 45	"	7714
"	" 9,	" 17,	" 23,	663 59	"	7744
Caracas	.....	Oct. 11,	Oct. 14,	14 97	H. W. Dooley	6749
"	.....	Nov. 9,	Nov. 10,	4 70	L. E. Tuzo	7377
U. S. S. Transport McClellan	.....	June 27,	" 8,	7 29	Dooley, Smith & Co	7322
Ponce	" 18,	Nov. 29,	Dec. 2,	2 43	J. Marco Bayona	7865
"	" 21,	" 29,	" 5,	259 39	"	7878
Mae	" 28,	Dec. 8,	" 12,	116 68	"	8318
"	" 28,	" 8,	" 14,	22 19	"	8442
Arkadia	Dec. 8,	" 15,	" 18,	11 07	"	8634
"	" 8,	" 15,	" 22,	37 83	"	8735
"	" 8,	" 15,	" 19,	67 30	"	8647
"	" 8,	" 15,	" 18,	5 97	"	8637
Mae	Nov. 28,	Dec. 8,	" 18,	22	"	8639
Arkadia	Dec. 8,	Dec. 15,	Jan. 2, 1900	36 29	"	8780
Ponce	Left Savannah, Ga., Nov. 4, 1899.	Nov. 9,	.....	170 14	Latimer & Fernandez	
"	Dec. 15, 1899	Dec. 22,	Dec. 23, 1899	7 82	J. Marco Bayona	8819
"	" 15,	" 22,	Jan. 5, 1900	52 78	"	8858
Mae	" 28,	Jan. 6, 1900	" 15,	35 54	"	334
"	" 28,	" 6,	" 9,	29 92	"	270
"	" 28,	" 6,	" 12,	148 26	"	272
"	" 28,	" 6,	" 15,	54 09	"	274

SCHEDULE A—Continued.

Steamer.	Date of shipments from port of New York.	Date of entry of steamer at custom-house at San Juan.	Date of payment of duties.	Amount of duties.	Plaintiff's agent by whom payments were made.	Declaration numbers.
	1899.	1900.	1900.			
Mae	Dec. 28, 1899	Jan. 6, 1900	Jan. 15, 1900	18 36	J. Marco Bayona	385
"	" 28,	" 6,	" 15,	4 43	"	395
Arkadia	Jan. 5, 1900	" 14,	" 18,	31 95	"	443
"	" 4,	" 14,	" 20,	137 75	"	448
Ponce	" 12,	" 18,	" 19,	34 42	"	555
"	" 12,	" 18,	" 19,	12 69	"	556
"	" 12,	" 18,	" 19,	34	"	553
"	" 12,	" 18,	" 26,	16 08	"	554
Philadelphia		" 26,	" 27,	3 10	"	746
Ponce	Jan. 12, 1900	" 18, 1900	" 27, 1900	94	Louis G. Smith	640
San Juan	" 23, 1900	" 30,	" 31,	307 87	J. Marco Bayona	805
Mae	" 29,	Feb. 7,	Feb. 12,	4 81	"	1066
Ponce	Feb. 8,	" 15,	" 17,	3 16	"	1230
"	" 8,	" 15,	" 19,	141 51	"	1279
"	" 8,	" 15,	" 21,	75 62	"	1267
San Juan	" 16,	" 23,	" 26,	311 61	"	1401
"	" 16,	" 23,	" 27,	7 01	"	1400
				5,374 68		

Endorsed: U. S. circuit court. Filed Oct. 19, 1900. John A. Shields, clerk.

In the Circuit Court of the United States for the Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. OGDEN, Trading as Copartners under the Firm Name of Dooley, Smith & Company.

against

THE UNITED STATES OF AMERICA.

STATE OF NEW YORK, *Southern District of New York, County of New York,* } ss:

Henry M. Ward, being duly sworn, deposes and says: I am the attorney for the plaintiffs in this action. On the 19th day of October, 1900, I personally filed the original petition and complaint in this action in the office of the clerk of this court, pursuant to section 5, of the act of March 3, 1887, and I thereupon, and on the 19th day of October, 1900, served a copy of said petition and complaint upon the district attorney of the United States for the southern district of New York, as more fully appears by the admission of service, a copy of which is hereunto annexed.

HENRY M. WARD.

Sworn to before me this 19th day of October, 1900.

JOHN DAVIS,
[SEAL.] *Notary Public* (11), *N. Y. Co.*

In the Circuit Court of the United States for the Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. OGDEN, Trading as Copartners under the Firm Name of Dooley, Smith & Company,

against

THE UNITED STATES OF AMERICA.

STATE OF NEW YORK, *Southern District of New York, County of New York,* } ss:

John David Lannon, being duly sworn, deposes and says: I am an attorney and counsellor at law, a practitioner in this court, and an associate of the attorney for the plaintiffs in this action. On the 19th day of October, 1900, I mailed a copy of the above petition and complaint by registered letter enclosed in a securely closed postpaid wrapper, addressed to the "Hon. John W. Griggs, United States Attorney General, Washington, D. C.," and personally deposited the same in general post-office in the city of New York, within the southern district of New York.

JOHN DAVID LANNON.

Sworn to before me this 19th day of October, 1900.

JOHN DAVIS,
[SEAL.] *Notary Public* (11), *N. Y. Co.*

Endorsed: U. S. circuit court. Filed Oct. 20, 1900. John A. Shields, clerk.

United States Circuit Court, Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, Charles W. Ogden, Trading as Copartners under the Firm Name of Dooley, Smith & Company, *against* THE UNITED STATES OF AMERICA.	Action No. 1. Demurrer.

The defendant above named, by Henry L. Burnett, United States attorney, attorney for the defendant in the above-entitled action, demurs to the plaintiffs' complaint therein as follows:

First. That the court has not jurisdiction of the subject of the action.

Second. That the complaint does not state facts sufficient to constitute a cause of action.

HENRY L. BURNETT,
United States Attorney, Attorney for Defendant.

Dated November 27th, 1900.

Endorsed: U. S. circuit court. Filed Nov. 27, 1900. John A. Shields, clerk.

In the Circuit Court of the United States for the Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. Ogden, Trading as Copartners under the Firm Name of Dooley, Smith & Company, *against* THE UNITED STATES OF AMERICA.	Action No. 1.

This cause coming on to be heard upon the petition filed herein October 19th, 1900, and the demurrer of the United States filed herein November 27th, 1900, I find and conclude that the demurrer should be sustained upon the ground that the petition does not set forth facts sufficient to constitute a cause of action under the authority of the decision of Judge Townsend in the case of Goetze *vs.* United States, decided in this court at the June term, 1900 (103 Fed. Rep., 72).

Let a judgment be entered sustaining the demurrer on this ground and dismissing the petition with costs.

Nov. 30, 1900.

E. H. LACOMBE,
United States Circuit Judge.

(Endorsed:) U. S. circuit court, southern district of New York. Dooley, Smith & Co. *vs.* United States. Action No. 1. Decision on demurrer. Henry L. Burnett, United States attorney, attorney for defendant. Due service of a copy of the within is hereby admitted. New York, Nov. 30th, 1900. Henry M. Ward, attorney for petitioners. U. S. circuit court. Filed Nov. 30, 1900. John A. Shields, clerk.

In the Circuit Court of the United States for the Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and Charles W. Ogden, Trading as Copartners under the Firm Name of Dooley, Smith & Company, *against* THE UNITED STATES OF AMERICA.	Action No. 1. Judgment on Demurrer.

This cause having come on to be heard upon the petition filed herein October 19th, 1900, and the demurrer of the United States filed herein November 27th, 1900, and the court having filed its written opinion thereon, it is now, on motion of Henry L. Burnett, Esq., United States attorney—

Ordered, adjudged, and decreed that the demurrer upon the ground that the petition does not set forth facts sufficient to constitute a cause of action be sustained; and it is further

Ordered, adjudged, and decreed that petition be dismissed, with costs, to be taxed by the clerk.

Dated Nov'r 30th, 1900.

E. HENRY LACOMBE,
U. S. Circuit Judge.

Costs taxed at the sum of fourteen $\frac{60}{100}$ dollars this 4th day of December, 1900.

JOHN A. SHIELDS, *Clerk.*

(Endorsed:) U. S. circuit court, southern district of New York. Dooley, Smith & Co. *vs.* United States. Action No. 1. Judgment on demurrer. Henry L. Burnett, United States attorney, attorney for defendant. Due service of a copy of the within is hereby admitted. New York, Nov'r 30, 1900. Henry M. Ward, attorney for petitioners. U. S. circuit court. Filed Nov. 30, 1900. John A. Shields, clerk.

United States Circuit Court, Southern District of New York.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. Ogden, Trading as Copartners under the Firm Name of Dooley, Smith & Co., *vs.* THE UNITED STATES.	Action No. 1.

This action having been brought on for argument before the Hon. E. Henry Lacombe, circuit judge, at a stated term of this court, held on the 30th day of November, 1900, at the post-office building, in the city of New York, in the southern district of New York, and the plaintiffs having appeared by Henry M. Ward, Esq., their attorney, and the defendant by Henry L. Burnett, U. S. attorney, and argument having been had upon the demurrer to the complaint herein by Henry C. Platt, Esq., assistant U. S. attorney, of counsel for the defendant, in support of the demurrer, and Henry M. Ward, Esq., of

counsel for plaintiff, in opposition thereto, and the said court having, on motion of Henry L. Burnett, Esq., U. S. attorney, attorney for the defendant, made and filed a decree, dated 30th day of November, 1900, sustaining the said demurrer, and dismissing the complaint herein, and the costs of the defendant having been adjudged at the sum of fourteen $\frac{60}{100}$ dollars:

Now, on motion of Henry L. Burnett, Esq., U. S. attorney, attorney for the defendant, it is—

Ordered, adjudged, and decreed that the complaint herein be dismissed, and that the defendant recover of the plaintiffs the said sum of fourteen $\frac{60}{100}$ dollars ($14.60), costs, and that the defendant have execution therefor.

JOHN A. SHIELDS, *Clerk.*

(Endorsed:) Action No. 1. United States circuit court. Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading under the firm name of Dooley, Smith & Co., *vs.* The United States. Judgment-roll. Henry L. Burnett, United States attorney, attorney for defendant. U. S. circuit court. Filed Dec. 4, 1900. John A. Shields, clerk.

Supreme Court of the United States. October Term, 1900.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. OGDEN, Trading as Copartners under the Firm Name of Dooley, Smith & Company, *against* THE UNITED STATES OF AMERICA. — Action No. 1.

Assignment of Errors.

Now come Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, by their counsel, and respectfully represent that they feel themselves aggrieved by the proceedings and judgment of the circuit court of the United States for the southern district of New York, second judicial circuit, in the above-entitled cause, and assign errors thereto as follows:

I. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, are not in violation of the first section of the first article of the Constitution of the United States, which declares that "all legislative powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives."

II. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, are not in violation of that portion of the seventh section of the first article of the Constitution of the United States which declares that "all bills for raising revenue shall originate in the House of Representatives."

III. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, are not in violation of that portion of the eighth section of the first article of the Consti-

tution of the United States which declares that "the Congress shall have power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States; but all duties, imposts, and excises shall be uniform throughout the United States."

IV. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, were not in violation of that portion of the eighth section of the first article of the Constitution of the United States which declares that the Congress shall have power "to make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the Government of the United States, or in any department or officer thereof."

V. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, were not in violation of that portion of the ninth section of the first article of the Constitution of the United States which declares that "no tax or duty shall be laid on articles exported from any State."

VI. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, were not in violation of that portion of the third section of the fourth article of the Constitution of the United States which declares that "the Congress shall have power to dispose of and make all needful rules and regulations respecting the territory or other property of the United States."

VII. The court erred in holding that the imposition and collection of the duties in the island of Porto Rico under the order of the President of the United States, as set forth in the petition, were not in violation of the treaty of peace made between the United States and Spain, known as "the treaty of Paris."

VIII. The court erred in holding that at the time of the imposition and collection of the duties, as stated in the petition, the island of Porto Rico was not a part of the United States.

IX. The court erred in holding that the President of the United States, under the powers given to him by the Constitution, could lawfully impose and collect from the petitioners the duties set forth in the petition.

X. The court erred in holding that the collection of the duties, as set forth in the petition, was not in violation of that portion of the fifth amendment of the Constitution which declares that "no person * * * shall be deprived of * * * property without due process of law; nor shall private property be taken for public use without just compensation."

XI. The court erred in sustaining the demurrer to the petition and in holding that the petition did not set forth facts sufficient to constitute a cause of action.

XII. The court erred in dismissing the petition.

Wherefore the said Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, plaintiffs in error, pray this honorable court to examine and correct the errors assigned and for a reversal of the judg-

ment of the circuit court of the United States for the southern district of New York in the above-entitled cause.

HENRY M. WARD,
Attorney for Plaintiffs in Error,
No. 45 William Street, New York City.

(Endorsed:) Supreme Court of the United States. Dooley, Smith & Co. *vs.* United States. Action No. 1. Assignment of errors. Henry M. Ward, attorney for plaintiffs in error; office and post-office address, No. 45 William street, borough of Manhattan, city of New York. U. S. circuit court. Filed Dec. 4, 1900. John A. Shields, clerk.

Circuit Court of the United States of America for the Southern District of New York, in the Second Circuit.

HENRY W. DOOLEY, LOUIS G. SMITH, and CHARLES W. OGDEN, Trading as Copartners under the Firm Name of Dooley, Smith & Co.,	Action No. 1.
vs.	
THE UNITED STATES OF AMERICA.	

Bond for Damages and Costs.

Know all men by these presents that the Lawyers' Surety Company of New York, having an office and principal place of business at Nos. 32, 34, and 36 Liberty street, in the city of New York, county and State of New York, is held and firmly bound unto the above-named defendant, The United States of America, in the sum of two hundred and fifty (250) dollars, to be paid to the said United States of America; for the payment of which, well and truly to be made, it binds itself, its successors and assigns, jointly and severally, firmly by these presents.

Sealed with its seal and dated the 1st day of December, 1900.

Whereas the above-named plaintiffs, Dooley, Smith & Co., have prosecuted a writ of error to the Supreme Court of the United States to reverse the judgment on demurrer rendered in the above-entitled suit by the judge of the circuit court of the United States for the southern district of New York:

Now, therefore, the condition of this obligation is such that if the above-named Dooley, Smith & Co. shall prosecute their writ of error to effect and answer all damages and costs if they fail to make said writ of error good, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

THE LAWYERS' SURETY COMPANY OF NEW YORK,
[SEAL.] By THOMAS HUNT, *2nd Vice-President.*
Attest: JOEL RATHBONE, *Secretary.*

STATE, CITY, AND COUNTY OF NEW YORK, *ss:*

On this 1st day of December, 1900, before me personally appeared Thomas Hunt, 2nd vice-president of the Lawyers' Surety Company of New York, with whom I am personally acquainted, who, being by me duly sworn, said that he resides in the city of New York: that he is the 2nd vice-president of the Lawyers' Surety Company of New York, the corporation described in and which executed the above instrument; that he knows the corporate seal of said company: that the seal affixed

to the foregoing instrument is such corporate seal; that it was affixed by order of the board of directors of said company, and that he signed said instrument as 2nd vice-president of said company by like authority, and that the liabilities of said company do not exceed its assets, as ascertained in the manner provided in section 3, chapter 720, of the New York Session Laws of 1893; and the said Thomas Hunt further said that he is acquainted with Joel Rathbone and knows him to be the secretary of said company; that the signature of the said Joel Rathbone subscribed to the said instrument is in the genuine handwriting of the said Joel Rathbone and was thereto subscribed by the like order of the said board of directors and in the presence of him, the said Thomas Hunt, 2nd vice-president.

[SEAL.] H. G. HINTON,
Notary Public, Kings Co., N. Y.

Certificate filed in N. Y. Co.

At a stated meeting of the board of directors of the Lawyers' Surety Company of New York, held at the office of the company, Nos. 32, 34, and 36 Liberty street, in said city, on the 21st day of April, 1897, on motion, it was unanimously—

"Resolved, That the president, the vice-president, the acting president, or the second vice-president be, and either of them is hereby, authorized and empowered to sign, execute, and deliver any and all bonds or undertakings for or on behalf of the company, and to attach thereto the seal of the corporation, the same to be attested by the secretary or the acting secretary."

CITY AND COUNTY OF NEW YORK, *ss:*

I, Joel Rathbone, secretary of the Lawyers' Surety Company of New York, have compared the foregoing resolution with the original thereof, as recorded in the minute book of said company, and do certify that the same is a true and correct transcript therefrom and of the whole of said original resolution.

Given under my hand and the seal of the company, at the city of New York, this 1st day of December, 1900.

[SEAL.] JOEL RATHBONE, *Secretary.*

(Endorsed:) Circuit court of the United States, southern district of New York. Dooley, Smith & Co. *vs.* United States. Action number 1. Bond for damages and costs. Henry M. Ward, attorney for petitioners; office and post-office address, No. 45 William St., borough of Manhattan, city of New York. Approved as to form, and also as to sufficiency of sureties, with reservation, however, to the United States of the right at any time to examine the proper officers of the surety company, under oath, touching its assets, liabilities, and financial condition generally. E. *G.* Lacombe, U. S. circuit judge. U. S. circuit court. Filed Dec. 4, 1900. John A. Shields, clerk.

By the Honorable E. Henry Lacombe, one of the judges of the circuit court of the United States for the southern district of New York, in the second circuit, to Henry L. Burnett, Esq., United States attorney for the southern district of New York, attorney for the United States of America, and to the United States of America, Greeting:

You are hereby cited and admonished to be and appear before the Supreme Court of the United States, at the Capitol, in the city of

Washington, in the District of Columbia, on the 28th day of December, 1900, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the southern district of New York, wherein Dooley, Smith & Company are plaintiffs in error and The United States of America is defendant in error, to show cause, if any there be, why the judgment in said writ of error mentioned should not be corrected and speedy justice should not be done in that behalf.

Seal of U. S. Circuit Court, South. Dist. New York.

Given under my hand, at the borough of Manhattan, in the city of New York, in the district and circuit above named, this 4th day of December, in the year of our Lord one thousand nine hundred, and of the Independence of these United States the one hundred and twenty-fifth.

E. H. LACOMBE,
Judge of the Circuit Court of the United States for the Southern District of New York, in the Second Circuit.

[Endorsed:] E. & A. B. 1827. Supreme Court of the United States. Dooley, Smith & Co. *vs.* United States. Action No. 1. Citation. Henry M. Ward, attorney for pl'ff in error, 45 William St., New York city. A copy of the within paper has been this day received at this office. Dec. 5, 1900. Henry L. Burnett, U. S. attorney. U. S. circuit court. Filed Dec. 5, 1900. John A. Shields, clerk. 10 chg.

Endorsed on cover: File No., 17,986. S. New York C. C. U. S. Term No., 501. Henry W. Dooley, Louis G. Smith, and Charles W. Ogden, trading as copartners under the firm name of Dooley, Smith & Company, plaintiffs in error, *vs.* The United States. Filed December 10th, 1900.